



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-30-255: Determination of value – Assessor’s duties; and
WAC 458-30-265: Valuation cycle; and
WAC 458-30-270: Data relevant to continuing eligibility – Assessor may require owner to submit.

Date last adopted: **11/4/95**

Reviewer: **Kim M. Qually**

Date review completed: **8/28/00**

Is this document being reviewed at this time because of a taxpayer or business association request? (If “YES”, provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). YES ☐ NO ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document:

The goal and purpose of **WAC 458-30-255** is to set forth the requirement that the assessor is to determine the current use value of land under chapter 84.34 RCW using the procedures contained in WACs 458-30-260, 458-30-267, and 458-30-317.

The goal and purpose of **WAC 458-30-265** is to explain how land classified under the current use program is to be valued in accordance with a county’s planned revaluation cycle.

The goal and purpose of **WAC 458-30-270** is to describe the types of information an assessor may require an owner of classified land to submit to allow the assessor to determine that the land continues to be eligible for classification in the current use program.

2. Need:

YES	NO	
X	X (30-255)	Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?



	X	Have the laws changed so that the document should be revised or repealed? (If the response is “yes” that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington’s citizens? (If the response is “no”, the recommendation must be to repeal the document.)

Please explain.

RCW 84.34.060 states that the assessor shall consider only the actual use, not potential use, of the land in determining the true and fair value of classified open space and timber land. This concept is also embodied in the constitutional amendment that created the current use program. WAC 458-30-255 simply requires the assessor to determine the current use value of classified land with reference to WAC 458-30-260 [Valuation procedures for farm and agricultural land], WAC 458-30-267 [Valuation procedures for open space and timber land], and WAC 458-30-317 [Principal residence of farm operator or housing for farm and agricultural employees]. This rule doesn’t contain any information that is not stated more completely and fully in other rules. The rule serves no purpose other than to direct the reader to 3 other rules.

WAC 458-30-265 explains when land classified under chapter 84.34 RCW is to be revalued. Classified current use land is to be valued in the same manner as all other land in the county and in accord with the county’s planned revaluation schedule.

RCW 84.34.121 states the assessor may require owners of classified current use land to submit pertinent data regarding the use of the land, productivity of typical crops, and any similar information pertaining to continued classification and appraisal of classified land. WAC 458-30-270 details the types of information that an assessor may request and the time frame within which this information should be submitted. This information will be used to ascertain if the land continues to satisfy the requirements for classification.

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete
Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should



		be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

There are no ancillary documents related to the three rules subject to this review.

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X	X (30-265)	Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

WACs 458-30-255, 458-30-265, and 458-30-270 were amended in 1995. The rules were written in a clear and concise manner in the format now favored by DOR, which includes an introductory paragraph explaining the intended use of the rule. Because the rules were recently amended, their style and content were carefully reviewed in 1993-1994 and are written in a user-friendly manner.

WAC 458-30-265 refers to WACs 458-12-335 through 458-12-339, which used to describe the revaluation process. These rules were repealed 1/8/00 with the adoption of chapter 458-07 WAC, which provides guidance in the valuation



and revaluation of real property throughout the state. The cross references in WAC 458-30-265 need to be amended accordingly.

The rules as written achieve their intent and purpose. DOR isn't aware of any problems created by these rules since their adoption in 1995.

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If "no", identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain.

RCW 84.34.141 grants DOR the authority to adopt such rules and regulations as may be necessary or desirable to permit the effective administration of chapter 84.34 RCW relating to the Open Space Taxation (also known as "current use") Program.

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

The current use program is administered at the local level by assessors, county and city legislative authorities, and county planning commissions. Local government and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer "yes" only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)



Please explain.

These are interpretive rules that impose no additional administrative burdens on taxpayers not already imposed by the statutes of chapter 84.34 RCW.

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.

The rules apply uniformly to all landowners participating in the current use program established by chapter 84.34 RCW. Since the rules were adopted in 1995, no problems related to them have been brought to DOR's attention.

9. LISTING OF DOCUMENTS REVIEWED:

Statute(s) Implemented:

RCW 84.34.060: Determination of true and fair value of classified land – Computation of assessed value;

RCW 84.34.065: Determination of true and fair value of farm and agricultural –

RCW 84.34.121: Information required;

RCW 84.40.039: Reducing valuation after government restriction--Petitioning assessor--Establishing new valuation--Notice--Appeal—Refund; and

RCW 84.40.045: Notice of change in valuation of real property to be given taxpayer--Copy to person making payments pursuant to mortgage, contract, or deed of trust--Procedure--Penalty.

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Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **Both cases dealt with requests for information to ascertain continued eligibility for classification under chapter 84.34 RCW:**

Jovan v. Spokane County Assessor, BTA Docket No. 35013 (1989); and

Douglas County Assessor v. Graf, BTA Docket No. 38774 (1991).



Administrative Decisions (e.g., WTDs): **None**

Attorney General's Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

None

10. Review Recommendation:

☒ Amend [WAC 458-30-265]

☒ Repeal [WAC 458-30-255]

☒ Leave as is [WAC 458-30-270]

☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

WAC 458-30-255 [Determination of value – Assessor's duties] should be repealed. It doesn't contain any information that is not stated more completely and fully in other rules. The rule serves no purpose other than to direct the reader to 3 other rules. The rule is unnecessary. (Possible candidate for expedited repeal.)

WAC 458-30-265 [Valuation cycle] needs to be amended so the cross-references are accurate – they currently point to repealed rules. (Possible candidate for expedited repeal.)

WAC 458-30-270 [Data relevant to continuing eligibility – Assessor may require owner to submit] is fine as is; however, it has been suggested that the title to the rule be changed (use "determining" instead of "continuing"). The suggested change is not significant and can wait until the contents of the rule need to be revised or updated.

11. Manager action: Date: _____



Reviewing Rules and Ancillary Documents

_____ Reviewed recommendation

_____ Accepted recommendation

_____ Returned for further action

Comments: